



3014 (02-09-04)

ANNUAL REPORT

OF

Name: MOUNT HOREB WATER & SEWER MUNICIPAL UTILITY

Principal Office: 138 E. MAIN STREET
MT. HOREB, WI 53572

For the Year Ended: DECEMBER 31, 1998

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: MOUNT HOREB WATER & SEWER MUNICIPAL UTILITY**Utility Address:** 138 E. MAIN STREET
MT. HOREB, WI 53572**When was utility organized?** 12/1/1953**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: MS CAROL PETERSON**Title:** HEAD UTILITY CLERK**Office Address:**138 E MAIN STREET
MT. HOREB, WI 53572**Telephone:** (608) 437 - 3084**Fax Number:** (608) 437 - 3190**E-mail Address:**

Individual or firm, if other than utility employee, preparing this report:

Name: VIRCHOW, KRAUSE & CO., LLP**Title:****Office Address:** VIRCHOW, KRAUSE & CO., LLP4600 AMERICAN PARKWAY
P.O. BOX 7398
MADISON, WI 53707-7398**Telephone:** (608) 249 - 6622**Fax Number:** (608) 249 - 8532**E-mail Address:** vhellenbrand@virchowkrause.com

Are records of utility audited by individuals or firms, other than utility employee? YES

Individual or firm, if other than utility employee, auditing utility records:

Name: VIRCHOW, KRAUSE & CO., LLP**Title:****Office Address:** VIRCHOW, KRAUSE & CO., LLP4600 AMERICAN PARKWAY
P.O. BOX 7398
MADISON, WI 53707-7398**Telephone:** (608) 249 - 6622**Fax Number:** (608) 249 - 8532**E-mail Address:** vhellenbrand@virchowkrause.com**Date of most recent audit report:** 2/24/1999**Period covered by most recent audit:**

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: MR PATRICK DANN**Title:** ADMINISTRATOR**Office Address:**138 E MAIN STREET
MT. HOREB, WI 53572**Telephone:** (608) 437 - 3084**Fax Number:** (608) 437 - 3190**E-mail Address:**

Name of utility commission/committee:

Names of members of utility commission/committee:MR NEAL FARGO
MR ED GLOVER, SECRETARY
MR CURT GULLICK
MR PHIL HALVERSON
MR MICHAEL MCNALL
MS JUDY STEINHAUER
MR JOHN TEMBY, COMMISSION PRESIDENT

Is sewer service rendered by the utility? YES**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes?** NO**Date of Ordinance:****Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

Provide the following information regarding the provider(s) of contract services:

Firm Name:

Contact Person:**Title:****Telephone:****Fax Number:****E-mail Address:**

Contract/Agreement beginning-ending dates:**Provide a brief description of the nature of Contract Operations being provided:**

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	504,094	485,127	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	254,779	268,855	2
Depreciation Expense (403)	83,575	79,193	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	80,842	74,337	5
Total Operating Expenses	419,196	422,385	
Net Operating Income	84,898	62,742	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	84,898	62,742	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	65,779	65,716	10
Miscellaneous Nonoperating Income (421)	238,045	89,140	11
Total Other Income	303,824	154,856	
Total Income	388,722	217,598	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	388,722	217,598	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	151,327	158,627	14
Amortization of Debt Discount and Expense (428)	7,688	2,099	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	47,297	20,617	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	206,312	181,343	
Net Income	182,410	36,255	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	1,197,920	1,161,665	20
Balance Transferred from Income (433)	182,410	36,255	21
Miscellaneous Credits to Surplus (434)	133,632	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	1,513,962	1,197,920	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
Interest earned on investments	65,779	5
Total (Acct. 419):	65,779	
Miscellaneous Nonoperating Income (421):		
Operating income from non-regulated sewer	238,045	6
Total (Acct. 421):	238,045	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
Prior years amortization of grants	133,632	9
Total (Acct. 434):	133,632	
Miscellaneous Debits to Surplus (435):		
NONE		10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		12
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	504,094	0	0	0	504,094	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:					0	6
.						
Revenues subject to Wisconsin Remainder Assessment	504,094	0	0	0	504,094	

DISTRIBUTION OF TOTAL PAYROLL

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	99,200		99,200	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses	177,625		177,625	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts	2,890		2,890	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	279,715	0	279,715	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	4,496,991	4,206,438	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	985,817	913,754	2
Net Utility Plant	3,511,174	3,292,684	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	10,435,060	10,084,955	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	2,263,641	2,005,950	4
Net Nonutility Property	8,171,419	8,079,005	
Investment in Municipality (123)	0	0	5
Other Investments (124)	116,322	193,934	6
Special Funds (125)	990,282	882,975	7
Total Other Property and Investments	9,278,023	9,155,914	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	220,260	206,878	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	31,767	31,529	11
Other Accounts Receivable (143)	84,181	77,476	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	173,783	179,744	14
Materials and Supplies (150)	6,669	6,293	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	516,660	501,920	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	10,925	18,613	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	10,925	18,613	
Total Assets and Other Debits	13,316,782	12,969,131	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	823,796	823,796	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	1,513,962	1,197,920	23
Total Proprietary Capital	2,337,758	2,021,716	
LONG-TERM DEBT			
Bonds (221)	3,406,919	3,603,066	24
Advances from Municipality (223)	372,764	530,697	25
Other Long-Term Debt (224)	0	0	26
Total Long-Term Debt	3,779,683	4,133,763	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	26,821	36,886	28
Payables to Municipality (233)	121,649	112,858	29
Customer Deposits (235)			30
Taxes Accrued (236)	74,083	67,818	31
Interest Accrued (237)	40,007	31,830	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	262,560	249,392	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)	14,550	14,551	39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	14,550	14,551	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	6,922,231	6,549,709	41
Total Liabilities and Other Credits	13,316,782	12,969,131	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (101)	4,496,991	0	0	0	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)					7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
Total Utility Plant	4,496,991	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	985,817	0	0	0	10
Total Accumulated Provision	985,817	0	0	0	
Net Utility Plant	<u>3,511,174</u>	<u>0</u>	<u>0</u>	<u>0</u>	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	913,754				913,754	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	83,575				83,575	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	5,221				5,221	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	11,427				11,427	10
Other credits (specify):						11
					0	12
Total credits	100,223	0	0	0	100,223	13
Debits during year						14
Book cost of plant retired	28,160				28,160	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	28,160	0	0	0	28,160	19
Balance End of Year	985,817	0	0	0	985,817	20
Composite Depreciation Rate?	No					21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	10,084,955	397,658	47,553	10,435,060	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	10,084,955	397,658	47,553	10,435,060	
Less accum. prov. depr. & amort. (122)	2,005,950	305,244	47,553	2,263,641	3
Net Nonutility Property	8,079,005	92,414	0	8,171,419	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other					0	0	2
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	6,669	6,293	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	6,669	6,293	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
1978 Bonds	6,183	428	0	1
1991 Clean Water Fund	1,505	428	10,925	2
Total			10,925	
Unamortized premium on debt (251)				
NONE	0	0	0	3
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	823,796	1
Changes during year (explain):		
		2
Balance end of year	823,796	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
1978 Bonds	03/01/1978	03/01/2008	5.68%	275,000	1
1992 Clean Water Fund	05/01/1991	05/01/2011	2.98%	1,634,074	2
1991 Revenue Bonds	05/01/1991	05/01/2011	6.88%	650,000	3
1993 Clean Water Fund	03/10/1993	05/01/2012	4.03%	847,845	4
Total Bonds (Account 221):				3,406,919	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
1995 Construction	12/04/1995	12/31/1999	5.25%	75,536	1
State Trust Fund Loan	03/15/1997	03/15/2006	3.00%	297,228	2
1988 Advance	07/15/1988	03/15/2002	6.58%	0	3
Total for Account 223				372,764	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	67,818	1
Accruals:		
Charged water department expense	80,842	2
Charged electric department expense		3
Charged sewer department expense	1,761	4
Other (explain):		
NONE		5
Total Accruals and other credits	82,603	
Taxes paid during year:		
County, state and local taxes	67,818	6
Social Security taxes	7,911	7
PSC Remainder Assessment	609	8
Other (explain):		
NONE		9
Total payments and other debits	76,338	
Balance end of year	74,083	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
1978 Bonds	1,567	18,063	18,169	1,461	1
1991 Bonds	8,291	48,393	48,731	7,953	2
1991 CWF loan	8,633	49,772	50,278	8,127	3
1993 CWF loan	5,999	35,099	35,099	5,999	4
Subtotal	24,490	151,327	152,277	23,540	
Advances from Municipality (223)					
1988 Advance	5,595	23,056	28,651	0	5
1995 Construction Loan	0	6,484	6,484	0	6
State Trust Fund Loan	1,745	17,757	3,035	16,467	7
Subtotal	7,340	47,297	38,170	16,467	
Other Long-Term Debt (224)					
NONE	0			0	8
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	9
Subtotal	0	0	0	0	
Total	31,830	198,624	190,447	40,007	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	2,057,541	0	0	4,492,168	0	6,549,709	1
Add credits during year:							
For Services	30,870					30,870	2
For Mains	228,243			254,692		482,935	3
Other (specify):							
Hydrants	16,528					16,528	4
Other miscellaneous	479			342		821	5
Deduct charges (specify):							
Grant amortization				158,632		158,632	6
Balance End of Year	2,333,661	0	0	4,588,570	0	6,922,231	
Amount of federal and state grants in aid received for utility construction included in End of Year totals				600,000		600,000	7

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
Special assessments receivable	116,322	2
Total (Acct. 124):	116,322	
Special Funds (125):		
Bond redemption account	144,814	3
Bond depreciation account	502,069	4
Bond reserve account	165,638	5
Replacement account	90,082	6
Special assessment account	87,679	7
Total (Acct. 125):	990,282	
Notes Receivable (141):		
NONE		8
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	31,767	9
Electric		10
Sewer (Regulated)		11
Other (specify):		
NONE		12
Total (Acct. 142):	31,767	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	84,181	13
Merchandising, jobbing and contract work		14
Other (specify):		
NONE		15
Total (Acct. 143):	84,181	
Receivables from Municipality (145):		
Public fire protection	149,471	16
Insurance dividend	1,739	17
Tax roll items	22,573	18
Total (Acct. 145):	173,783	
Prepayments (165):		
NONE		19
Total (Acct. 165):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Extraordinary Property Losses (182):		
NONE		20
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE		21
Total (Acct. 183):	0	
Payables to Municipality (233):		
Payable to electric	3,680	22
Long term debt principal & interest	79,108	23
December payroll and benefits	38,861	24
Total (Acct. 233):	121,649	
Other Deferred Credits (253):		
NONE		25
Total (Acct. 253):	0	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	4,351,714	0	0	0	4,351,714	1
Materials and Supplies	6,481	0	0	0	6,481	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	949,785	0	0	0	949,785	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	2,195,601	0	0	0	2,195,601	6
Other (specify):					0	7
Average Net Rate Base	1,212,809	0	0	0	1,212,809	
Net Operating Income	84,898	0	0	0	84,898	8
Net Operating Income as a percent of						
Average Net Rate Base	7.00%	N/A	N/A	N/A	7.00%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	823,796	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	1,355,941	3
Other (Specify):		4
Total Average Proprietary Capital	2,179,737	
Net Income		
Net Income	182,410	5
Percent Return on Proprietary Capital	8.37%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

NONE

FINANCIAL SECTION FOOTNOTES

Identification and Ownership (Page iv)

October 26, 1999

Ms. Carol Peterson, Head Utility Clerk
Mount Horeb Water And Sewer Utility
138 East Main Street, Suite 2
Mt. Horeb, WI 53572-2195

1998 Analytical Review DWCCA-3950-PJL

Dear Ms. Peterson:

The Public Service Commission (PSC) is in the process of completing an analytical review of your utility's 1998 annual report. The purposes of an analytical review are to detect possible reporting or accounting related errors and to identify significant fluctuations from established trends in reported data not sufficiently explained in the annual report. It is our hope that our review will supply information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. In order to complete this review, we request the following information:

1. During our review, we noted \$133,632 reported in Account 434, Miscellaneous Credits to Surplus, page F-2, described as "prior years amortization of grants." Please provide the date of the Commission authorization for the amortization of this grant.
2. During our review, we noted that water treatment expense is reported in the Operation and Maintenance Expense schedule and water treatment plant dollars are reported in Account 332 in the Water Operating Plant in Service schedule. However, the Water Treatment Plant section of the Reservoirs, Standpipes & Water Treatment schedule is not completed. Please furnish this information.

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 267-9198. Please respond within 30 days of this letter. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Peter J. Leege
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

PJL:tlk:w:\compl\analytical review letters\Oct 26, 1999 rev letters L1.doc
cc: Mr. John Temby, Commission President

Response recieved 11/11/99.

#1, "Account 434 represents amortization of grants recieved by the sewer utility in prior years." Ok per Doug Sorge.

FINANCIAL SECTION FOOTNOTES

#2, VK wrote that utility staff will forward the water treatment plant information to us. (will review for it in '99 if they don't)
Review closed.

PJL

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	494,598	1
Total Sales of Water	494,598	
Other Operating Revenues		
Forfeited Discounts (470)	1,681	2
Miscellaneous Service Revenues (471)	0	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	7,815	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	9,496	
Total Operating Revenues	504,094	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	0	8
Pumping Expenses (620-625)	49,510	9
Water Treatment Expenses (630-635)	20,403	10
Transmission and Distribution Expenses (640-655)	74,845	11
Customer Accounts Expenses (901-904)	21,205	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	88,816	14
Total Operation and Maintenance Expenses	254,779	
Other Operating Expenses		
Depreciation Expense (403)	83,575	15
Amortization Expense (404-407)		16
Taxes (408)	80,842	17
Total Other Operating Expenses	164,417	
Total Operating Expenses	419,196	
NET OPERATING INCOME	84,898	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial	6	404	1,032	2
Industrial				3
Total Unmetered Sales to General Customers (460)	6	404	1,032	
Metered Sales to General Customers (461)				
Residential	2,109	100,341	275,522	4
Commercial	164	25,073	53,159	5
Industrial	1	568	1,092	6
Total Metered Sales to General Customers (461)	2,274	125,982	329,773	
Private Fire Protection Service (462)	9		3,154	7
Public Fire Protection Service (463)	1		149,471	8
Other Sales to Public Authorities (464)	18	5,697	11,168	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	2,308	132,083	494,598	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	149,471	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	149,471	
Forfeited Discounts (470):		
Customer late payment charges	1,681	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	1,681	
Miscellaneous Service Revenues (471):		
NONE		7
Total Miscellaneous Service Revenues (471)	0	
Rents from Water Property (472):		
NONE		8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	5,307	10
Other (specify):		
Reconnection, temporary connection and permit fees	2,480	11
Miscellaneous	28	12
Total Other Water Revenues (474)	7,815	
Amortization of Construction Grants (475):		
NONE		13
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Labor (600)		1
Purchased Water (601)		2
Operation Supplies and Expenses (602)		3
Maintenance of Water Source Plant (605)		4
Total Source of Supply Expenses	0	
PUMPING EXPENSES		
Operation Labor (620)	7,777	5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	38,164	7
Operation Supplies and Expenses (623)	28	8
Maintenance of Pumping Plant (625)	3,541	9
Total Pumping Expenses	49,510	
WATER TREATMENT EXPENSES		
Operation Labor (630)		10
Chemicals (631)	13,670	11
Operation Supplies and Expenses (632)	6,680	12
Maintenance of Water Treatment Plant (635)	53	13
Total Water Treatment Expenses	20,403	
TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)	1,574	14
Operation Supplies and Expenses (641)	3,049	15
Maintenance of Distribution Reservoirs and Standpipes (650)	10,891	16
Maintenance of Mains (651)	24,882	17
Maintenance of Services (652)	10,361	18
Maintenance of Meters (653)	20,242	19
Maintenance of Hydrants (654)	3,274	20
Maintenance of Other Plant (655)	572	21
Total Transmission and Distribution Expenses	74,845	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	3,604	22
Accounting and Collecting Labor (902)	17,375	23
Supplies and Expenses (903)	226	24
Uncollectible Accounts (904)		25
Total Customer Accounts Expenses	21,205	
SALES EXPENSES		
Sales Expenses (910)		26
Total Sales Expenses	0	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	22,867	27
Office Supplies and Expenses (921)	5,151	28
Administrative Expenses Transferred--Credit (922)		29
Outside Services Employed (923)	8,170	30
Property Insurance (924)	2,512	31
Injuries and Damages (925)	983	32
Employee Pensions and Benefits (926)	34,714	33
Regulatory Commission Expenses (928)		34
Miscellaneous General Expenses (930)	9,456	35
Transportation Expenses (933)	4,179	36
Maintenance of General Plant (935)	784	37
Total Administrative and General Expenses	88,816	
Total Operation and Maintenance Expenses	254,779	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		74,083	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		1,761	2
Net property tax equivalent		72,322	
Social Security		7,911	3
PSC Remainder Assessment		609	4
Other (specify): NONE			5
Total tax expense		80,842	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Dane				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.224589				3
County tax rate	mills		3.913268				4
Local tax rate	mills		8.463657				5
School tax rate	mills		11.100251				6
Voc. school tax rate	mills		1.662060				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		25.363825				10
Less: state credit	mills		1.742260				11
Net tax rate	mills		23.621565				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		8.463657				14
Combined School Tax Rate	mills		12.762311				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		21.225968				17
Total Tax Rate	mills		25.363825				18
Ratio of Local and School Tax to Total	dec.		0.836860				19
Total tax net of state credit	mills		23.621565				20
Net Local and School Tax Rate	mills		19.767940				21
Utility Plant, Jan. 1	\$	4,206,438	4,206,438				22
Materials & Supplies	\$	6,293	6,293				23
Subtotal	\$	4,212,731	4,212,731				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	4,212,731	4,212,731				26
Assessment Ratio	dec.		0.889600				27
Assessed Value	\$	3,747,645	3,747,645				28
Net Local & School Rate	mills		19.767940				29
Tax Equiv. Computed for Current Year	\$	74,083	74,083				30
Tax Equivalent per 1994 PSC Report	\$	65,037					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	74,083					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	1,550		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	63,999		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	65,549	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	187,008		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	277,243		17
Diesel Pumping Equipment (326)	35,147		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	3,375		20
Total Pumping Plant	502,773	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	15,724		23
Total Water Treatment Plant	15,724	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	1,400		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			1,550	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			63,999	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	65,549	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			187,008	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			277,243	17
Diesel Pumping Equipment (326)			35,147	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			3,375	20
Total Pumping Plant	0	0	502,773	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			15,724	23
Total Water Treatment Plant	0	0	15,724	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			1,400	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	346,847		26
Transmission and Distribution Mains (343)	2,252,598	228,243	27
Fire Mains (344)	0		28
Services (345)	420,010	30,870	29
Meters (346)	200,230	15,532	30
Hydrants (348)	230,552	16,528	31
Other Transmission and Distribution Plant (349)	1,066		32
Total Transmission and Distribution Plant	3,452,703	291,173	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	12,925	963	34
Office Furniture and Equipment (391)	16,653	109	35
Computer Equipment (391.1)	13,468	2,579	36
Transportation Equipment (392)	46,332	18,864	37
Stores Equipment (393)	1,202	933	38
Tools, Shop and Garage Equipment (394)	16,864	4,092	39
Laboratory Equipment (395)	1,933		40
Power Operated Equipment (396)	32,313		41
Communication Equipment (397)	19,550		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	8,449		44
Other Tangible Property (399)	0		45
Total General Plant	169,689	27,540	
Total utility plant in service directly assignable	4,206,438	318,713	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	4,206,438	318,713	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)			346,847	26
Transmission and Distribution Mains (343)			2,480,841	27
Fire Mains (344)			0	28
Services (345)			450,880	29
Meters (346)	775		214,987	30
Hydrants (348)			247,080	31
Other Transmission and Distribution Plant (349)			1,066	32
Total Transmission and Distribution Plant	775	0	3,743,101	
GENERAL PLANT				
Land and Land Rights (389)			0	33
Structures and Improvements (390)			13,888	34
Office Furniture and Equipment (391)			16,762	35
Computer Equipment (391.1)			16,047	36
Transportation Equipment (392)	27,385		37,811	37
Stores Equipment (393)			2,135	38
Tools, Shop and Garage Equipment (394)			20,956	39
Laboratory Equipment (395)			1,933	40
Power Operated Equipment (396)			32,313	41
Communication Equipment (397)			19,550	42
SCADA Equipment (397.1)			0	43
Miscellaneous Equipment (398)			8,449	44
Other Tangible Property (399)			0	45
Total General Plant	27,385	0	169,844	
Total utility plant in service directly assignable	28,160	0	4,496,991	
Common Utility Plant Allocated to Water Department			0	46
Total utility plant in service	28,160	0	4,496,991	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			13,629	13,629	1
February			12,928	12,928	2
March			14,300	14,300	3
April			12,972	12,972	4
May			15,078	15,078	5
June			14,316	14,316	6
July			15,702	15,702	7
August			14,563	14,563	8
September			14,260	14,260	9
October			14,093	14,093	10
November			13,792	13,792	11
December			14,803	14,803	12
Total for year	0	0	170,436	170,436	
Less: Measured or estimated water used in main flushing and water treatment during year				22,627	13
Less: Other utility use				35	14
Other utility use explanation: flushing					15
Water pumped into distribution system				147,774	16
Less: Water sold				132,083	17
Losses and unaccounted for				15,691	18
Percent unaccounted for to the nearest whole percent (%)				11%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				723	21
Date of maximum: 7/31/1998					22
Cause of maximum: Hot weather					23
Minimum gallons pumped by all methods in any one day during reporting year				323	24
Date of minimum: 2/13/1998					25
Total KWH used for pumping for the year				534,480	26
If water is purchased:Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
N. SECOND STREET	3	777	12	720,000	Yes	1
GARFIELD STREET	4	800	12	792,000	Yes	2
#2-GARFIELD STREET	5	1,396	12	1,080,000	Yes	3

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL 3 - 1	WELL 3 - 2	WELL 4 - 1	1
Location	106 N 2ND STREET	106 N 2ND STREET	505 E. GARFIELD	2
Purpose	P	B	P	3
Destination	R	D	R	4
Pump Manufacturer	LAYNE BOWLER	CHICAGO PUMP	LAYNE BOWLER	5
Year Installed	1987	1987	1985	6
Type	OTHER	OTHER	SUBMERSIBLE	7
Actual Capacity (gpm)	596	500	550	8
Pump Motor or Standby Engine Mfr	LAYNE BOWLER	WESTINGHOUSE	PLEUGER	9
Year Installed	1987	1987	1985	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	75	30	75	12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL 4 - 2	WELL 4 - 3	WELL 5 - 1	14
Location	505 E GARFIELD	505 E GARFIELD	1501 W. GARFIELD	15
Purpose	B	B	P	16
Destination	D	D	R	17
Pump Manufacturer	LAYNE BOWLER	LAYNE BOWLER	LAYNE BOWLER	18
Year Installed	1985	1985	1972	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	CENTRIFUGAL	20
Actual Capacity (gpm)	800	1,500	750	21
Pump Motor or Standby Engine Mfr	U S MOTOR	U S MOTOR	G E MOTOR	22
Year Installed	1985	1985	1989	23
Type	ELECTRIC	ELECTRIC	ELECTRIC	24
Horsepower	50	100	150	25

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL 5 - 2	WELL 5 - 3		1
Location	1501 W GARFIELD	1501 W GARFIELD		2
Purpose	B	B		3
Destination	D	D		4
Pump Manufacturer	FAIRBANKS	FAIRBANKS		5
Year Installed	1989	1989		6
Type	CENTRIFUGAL	CENTRIFUGAL		7
Actual Capacity (gpm)	1,000	500		8
Pump Motor or Standby Engine Mfr	UNKNOWN	UNKNOWN		9
Year Installed	1989	1989		10
Type	ELECTRIC	ELECTRIC		11
Horsepower	75	40		12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
Year Installed				23
Type				24
Horsepower				25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	#1	#3	#4	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	R	R	4
				5
Year constructed	1967	1906	1948	6
				7
Primary material (earthen, steel, concrete, other)	STEEL	CONCRETE	CONCRETE	8
				9
Elevation difference in feet (See Headnote 3.)	140	0	0	10
				11
Total capacity in gallons	300,000	50,000	100,000	12
WATER TREATMENT PLANT				13
Disinfection, type of equipment (gas, liquid, powder, other)				14
				15
Points of application (wellhouse, central facilities, booster station, other)				16
				17
Filters, type (gravity, pressure, other, none)				18
				19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)				20
				21
				22
Is a corrosion control chemical used (yes, no)?				23
				24
Is water fluoridated (yes, no)?				25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	#4 - A	#5		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R		4
				5
Year constructed	1984	1971		6
				7
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE		8
				9
Elevation difference in feet (See Headnote 3.)	0	0		10
Total capacity in gallons	100,000	350,000		11
WATER TREATMENT PLANT				12
Disinfection, type of equipment (gas, liquid, powder, other)				13
				14
Points of application (wellhouse, central facilities, booster station, other)				15
				16
				17
Filters, type (gravity, pressure, other, none)				18
				19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)				20
				21
				22
Is a corrosion control chemical used (yes, no)?				23
				24
Is water fluoridated (yes, no)?				25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

			Number of Feet				
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	D	2.000	942	0	0	0	942
M	D	4.000	16,999	0	0	0	16,999
M	D	6.000	65,909	79	0	0	65,988
M	D	8.000	63,237	3,831	0	0	67,068
M	D	10.000	18,729	983	0	0	19,712
M	D	12.000	1,045	0	0	0	1,045
Total Within Municipality			166,861	4,893	0	0	171,754
Total Utility			166,861	4,893	0	0	171,754

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	1,289	0	0	0	1,289		1
M	1.000	430	62	0	0	492		2
M	1.250	16	0	0	0	16		3
M	1.500	76	5	0	0	81		4
M	2.000	25	0	0	0	25		5
M	4.000	4	0	0	0	4		6
M	6.000	1	0	0	0	1		7
M	8.000	1	0	0	0	1		8
Total Utility		1,842	67	0	0	1,909	0	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	2,091	151	11	0	2,231	445	1
0.750	17	0	2	0	15	4	2
1.000	34	0	1	7	40	10	3
1.250	0	0	0	0	0	0	4
1.500	22	3	0	0	25	5	5
2.000	5	2	0	0	7	0	6
2.500	2	0	0	0	2	0	7
3.000	3	0	0	2	5	0	8
4.000	4	0	0	0	4	0	9
Total:	2,178	156	14	9	2,329	464	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	2,101	106	0	8	0	16	2,231	1
0.750	4	6	0	1	3	1	15	2
1.000	4	23	0	4	0	9	40	3
1.250	0	0	0	0	0	0	0	4
1.500	0	20	1	1	0	3	25	5
2.000	0	5	0	1	0	1	7	6
2.500	0	0	0	0	0	2	2	7
3.000	0	1	0	2	0	2	5	8
4.000	0	3	0	1	0	0	4	9
Total:	2,109	164	1	18	3	34	2,329	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	266	14			280	2
Total Fire Hydrants	266	14	0	0	280	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year:	266
Number of distribution system valves end of year:	445
Number of distribution valves operated during year:	445

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Account 650 included roof work in 1997.

Account 653 in 1997 the utility was still in the process of converting meters to touch pad systems.

Water Utility Plant in Service (Page W-08)

Account 392 - water share of purchase of 1998 and 1999 Chevrolet trucks.
Retire water share of 1990 S10, 1993 Ford truck and 1998 Chevrolet truck.

Account 394 - purchased 2 de-humidifiers, two foot extended hoist & GA-52C locator

Water Mains (Page W-15)

Mains added were contributed by developer.

Water Services (Page W-16)

Services added were contributed by the developer.

Meters (Page W-17)

Adjustments were made to meter counts to reflect actual number.
